

UNITED STATES BANKRUPTCY COURT  
EASTERN DISTRICT OF MICHIGAN  
SOUTHERN DIVISION

In re

Chapter 9

City of Detroit, Michigan,  
Debtor

Case No. 13-53846  
Hon. Steven W. Rhodes

**CLAIMANT'S MOTION FOR RECONSIDERATION OF ORDER DENYING  
CLAIMANT'S MOTION FOR CONTEMPT AND FOR SANCTIONS AGAINST  
WAYNE COUNTY TREASURER AND MOTION TO PRESERVE STAY**

Service Date: October 1, 2012

Designated Claimant: Deborah Taitt

Address: 18420 Wildemere  
Detroit, MI 48221

Proof of Claim No.: 1300

Case No.: 12-017100-CH  
Gatewood et al v Taitt et al

Court: Wayne County Third Circuit Court

Property: Parcel No. 16038783-9 AKA 16210 James Couzens, Detroit, MI 48221

FILED (11)  
2014 NOV 18 P 3:42  
U.S. BANKRUPTCY COURT  
E.D. MICHIGAN - DETROIT

The claimant requests that this court reconsider the Order Denying the Claimant's Motion for Contempt and For Sanctions Against the Wayne County Treasurer for the following reasons:

**1) The 2010 real property taxes were redeemed.**

In its defense, the Wayne County Treasurer asserts that Taitt has no interest in the property because the property was foreclosed on March 28, 2013 for the 2010 property taxes. The property taxes for 2010 were redeemed (Ex 1) as evidenced by the redemption certificate issued by the Wayne County Treasurer on October 6, 2013. According to the Certificate of

Redemption, the redemption certificate was issued to remove, release and discharge the certificate of forfeiture issued for the 2010 taxes. Because the property was redeemed, the Wayne County Treasurer's interest in the 2010 property taxes was discharged.

On March 1, 2013, the 2011 real property taxes were forfeited to the Wayne County Treasurer. When property is forfeited to the Wayne County Treasurer, it does not provide the Wayne County Treasurer with an ownership interest. MCL 211.78g (1) states that if the property is forfeited to a county treasurer under this subsection, the foreclosing government unit does not have a right to possession of the property until the April 1 immediately succeeding the entry of the entry of judgment foreclosing the property under MCL 211.78k. As such, the Wayne County Treasurer was not authorized to foreclose on the 2011 real property taxes until March 31, 2014.

On March 31, 2014 there was an effective stay order issued by this court. The Order of Foreclosure issued by the Wayne County Third Circuit Court on March 28, 2014 for the 2011 real property taxes (Ex 2) was issued in violation of the stay order. The quiet title dispute between the claimant and the City of Detroit involved the imposition of an estimated water bill lien for the 2009, 2010 and 2011 property taxes. MCL 211.78g (9) (f), authorizes the foreclosing government unit to cancel a foreclosure if it was entered in violation of a stay order. The Wayne County Treasurer was served with the claimant's motion for contempt in sufficient time to cancel the foreclosure.

The claimant was informed that the quiet title action was stayed until the conclusion of the City of Detroit's bankruptcy. On January 25, 2014, the claimant filed an objection to 2014 foreclosure of the subject property (Ex 3). On that day the claimant was informed by the Wayne County Treasurer's Office that the City of Detroit's bankruptcy stay order precluded the county from obtaining a foreclosure order. The foreclosure order dated March 28, 2014 was not filed

with the register of deeds until September 10, 2014 and subsequently sold on September 22, 2014. The claimant was denied due process of the law which provides for a 21 day redemption period for parties with property interest.

**2) The order and proceedings do not comply with the statutory requirements of MCL 211.78k (5)**

The petition to foreclose was contested by the claimant (Ex3). The order foreclosing the 2011 taxes was dated on March 28, 2014 (Ex 2). Pursuant to MCL 211.78k (5), all foreclosure redemptions expire on March 31 succeeding the order of foreclosure. In *Wolverton v Cass County Treasurer et al*, Mich. Ct. of App. Case No. 296002, (January 18, 2011), the court held that the language of MCL 211.78k (5) was unambiguous and that all redemption rights expired on March 31 immediately succeeding the entry of a judgment foreclosing the property. The Wayne County Third Circuit Court lacked legal authority to extend the redemption period beyond March 31, 2014. As written, the order only allowed the claimant 3 days to redeem the property as opposed to the 21 day redemption period mandated by law. To comply with the statutes the redemption period for a contested petition of foreclosure in which an order of foreclosure was issued on March 28, 2014, would expire on March 28, 2015.

Pursuant to MCL 123.162, the water bill lien shall be enforceable for 3 years after it becomes effective. Therefore the water bill lien imposed against the 2011 real property taxes on December 1, 2011 is enforceable by law until December 1, 2014. In light of the Wayne County Treasurer's mishandling of the foreclosure proceedings, the claimant should be allowed an opportunity to redeem the 2011 real property taxes actually owed.

**3) There is a quiet title action pending in the state court.**

There is a pending quiet title action in the state court being Case No. 12-017100-CH and Michigan Court of Appeals Case No. 324568. Gatewood and Harris occupied the subject property for two years and can be held liable for the 2012 and 2013 real property taxes. MCL 211.3 states that real property taxes shall be assessed to the owner and the occupant, if any.

**4) There is a pending criminal investigation regarding the transfer of the title of the property to Wayne Gatewood and Rosalind Harris.**

The Wayne County Deed Fraud Unit has completed its investigation of the unlawful transfer of the subject property to Wayne Gatewood and Rosalind Harris and has submitted a request for a warrant to the Wayne County Prosecutor's office.

**5) The Wayne County Treasurer transferred the property to a limited liability company that is not in good standing with the State of Michigan.**

On November 11, 2014 the Wayne County Treasurer transferred the subject property to Wilcar Investments, a limited liability company that has not been in good standing with the State of Michigan since February 15, 2007 (Ex 4). The deed indicates that the address for Wilcar Investments is located at 400 Monroe, Detroit Mi 48226 but there is no listing at that address. This address differs from the address reported to the Department of Licensing and Regulatory Affairs (LARA). The record shows that Wilcar Investments, LLC filed Articles of Organization in 2003 and has not filed an annual report in eleven years. The record does not indicate that a Certificate of Restoration as required by MCL 450.4207a (3) has been filed with LARA.

**Summary**

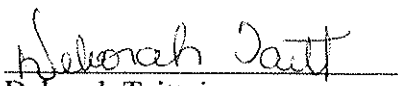
The 2010 real property taxes foreclosed upon by the Wayne County Treasurer by a foreclosure order issued on March 28, 2013 was redeemed. Taitt's interest in the subject property was not terminated by the order of foreclosure issued on March 28, 2013. The Wayne County Treasurer issued a redemption certificate for the 2010 taxes on October 6, 2013. An

order of foreclosure of the 2010 taxes was never filed with the register of deeds. The redemption certificate discharged the Certificate of Forfeiture for the 2010 real property taxes. As such the Wayne County Treasurer could not lawfully foreclose on the 2010 property taxes.

On March 28, 2014 the Wayne County Treasurer caused an Order of Foreclosure to be issued for the 2011 real property taxes. At that time, there was an effective stay order issued by this court. In addition the foreclosure order issued on March 28, 2014 and the proceedings undertaken by the Wayne County Treasurer when foreclosing on the 2011 real property taxes violated the claimant's right to due process of the law. The foreclosure order issued on March 28, 2014 violated the stay order issued by this court. Despite the pending motion for contempt filed with this court, the Wayne County Treasurer issued a deed to Wilcar Investments, two days before this court issued an order denying the claimant's motion.

The Claimant respectfully request that this court reverse its finding that the claimant's interest was terminated by the Order of foreclosure issued on March 28, 2013 because the 2010 real property taxes were redeemed as evidenced by the redemption certificate.

Dated November 18, 2014

  
Deborah Taitt, in pro se  
18420 Wildemere  
Detroit, MI 48221  
(313) 340-1266

## PROOF OF SERVICE

I certify that on November 18, 2014 I mailed the foregoing documents and exhibits to

To

Kilpatrick & Associates, P.C.  
Leonora K. Baughman  
615 Griswold, Suite 1708  
Detroit, MI 48226

Dated: November 18, 2014

Submitted by,



Deborah Taitt, In Pro Se  
18420 Wildemere  
Detroit, MI 48221  
(313) 340-1266  
[debtaitt@gmail.com](mailto:debtaitt@gmail.com)

## INDEX OF EXHIBITS

<u>Exhibit</u>	<u>Description</u>	<u>Page</u>
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# **EXHIBIT 1**



**WAYNE COUNTY TREASURER  
CERTIFICATE OF REDEMPTION**

Name of taxpayer on the Treasurer's records: MAKE WAY CONSTRUCTION LLC

Property ID No: 16038783-9 Located in CITY OF DETROIT, WAYNE COUNTY, MI

Property Description:  
E JAMES COUZENS DR LOTS 268 THRU 262 EXC JAMES COUZENS HWY AS WD NORTHWESTERN PURITAN SUB  
L46 P31 PLATS, W C R 16/383 140 X 51

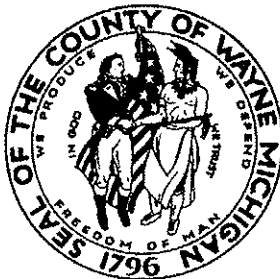
Commonly known as: 16210 JAMES COUZENS, CITY OF DETROIT

The total amount of delinquent taxes, penalties, interest and fees necessary to redeem  
the parcel is \$8403.73.

Under the provisions of MCL 211.78g(5), I hereby certify, that on 10/8/2013, the sum  
stated above was the amount necessary to redeem the foregoing described parcel of land  
and that ROSALIND ROSALIND HARRIS has paid that amount to my office.

This Certificate of Redemption is issued to remove, release and discharge the Certificate  
of Forfeiture recorded in Liber 49685, Page 404, Registration Number  
2012113758, of the Wayne County Records.

Dated this Day 1/6/2014.



Raymond J. Wojtowicz  
Wayne County Treasurer

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- [FAQ](#)
- [About](#)
- [Wayne County - ROD](#)
- [Logout publicweb](#)

## CERTIFICATE OF FORFEITURE OF REAL PROPERTY - 2012113756

**General Data**

Document Number

2012113756

Liber Page

49695 404

Recording Date

04/03/2012 07:32:13 PM

Entry Date

04/03/2012 07:32:14 PM

Number Pages

1

Dated Date

03/28/2012

Consideration (Loan Amount)

\$0.00

Recording Fee

\$0.00

Tax Stamp Number

Affidavit Filed?

Consideration Total Fees

**Return Address(es)**

- [Return](#)
- [Alternate Address](#)

Return To

Address1

Address2

City State Zip

Mailback Date

**Names****Grantor**

MAKE WAY CONSTRUCTION LLC

**Grantee**

WAYNE COUNTY TREASURER

**Notary Name****Cross Reference**

Document Number	Liber	Page	Internal	Document Type
2014008500	51244	829		

**Legal**

Liber: 46 Page: 31 Subd: NORTHWESTERN PURITAN Lot: 262 Municip: DETROIT TaxID: 16/038783-9 Street: 16210 JAMES COUZENS

Liber: 46 Page: 31 Subd: NORTHWESTERN PURITAN Lot: 263 Municip: DETROIT TaxID: 16/038783-9 Street: 16210 JAMES COUZENS

Liber: 46 Page: 31 Subd: NORTHWESTERN PURITAN Lot: 264 Municip: DETROIT TaxID: 16/038783-9 Street: 16210 JAMES COUZENS

Liber: 46 Page: 31 Subd: NORTHWESTERN PURITAN Lot: 265 Municip: DETROIT TaxID: 16/038783-9 Street: 16210 JAMES COUZENS

## **EXHIBIT 2**

2014380370 L: 51739 P: 1242 JOF  
09/10/2014 07:24:21 PM Total Pages: 1  
Bernard J. Youngblood, Register of Deeds - Wayne County, MI  
ELECTRONICALLY RECORDED

**WAYNE COUNTY TREASURER  
NOTICE OF JUDGMENT OF FORECLOSURE**

Required By Section 211.78k(8) of the General property Tax Act, 1893 PA 206 as amended, MCL 211.78k(8)

On March 28, 2014 in Civil Action No. 13-007698-CH, the Circuit Court for the Third Judicial Circuit, Wayne County, entered a Judgment of Foreclosure in the Matter of the Petition of the Wayne County Treasurer against the real property described below vesting absolute title to the real property described below in the Wayne County Treasurer as provided in Section 211.78k of the General Property Tax Act, 1893 PA 206, as amended, MCL 211.78k, if not redeemed within 21 days after entry of the Judgment. This Judgment became final and unappealable on March 31, 2014. The Judgment vests good and marketable absolute fee simple title in the Wayne County Treasurer. Any recorded or unrecorded interests and all liens are extinguished, except for future installments of special assessments and liens or interests recorded by the state or the foreclosing governmental unit pursuant to the natural resources and environmental protection act, 1994 PA 451, as amended.

Parcel ID #: 18038783-9

Property forfeited to the Wayne County Treasurer on March 1, 2013  
Certificate of Forfeiture recorded at Liber 50581 Page 1125

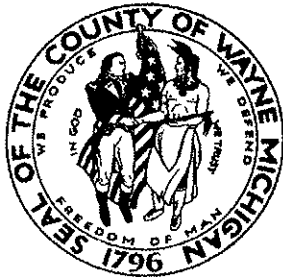
Parcel Address:(if available): 16210 JAMES COUZENS, DETROIT

Property Description of the property:

E JAMES COUZENS DR LOTS 268 THRU 262 EXC JAMES COUZENS HWY AS WD NORTHWESTERN PURITAN SUB  
L46 P31 PLATS, W C R 16/383 140 X 51

Commonly known as: 16210 JAMES COUZENS, DETROIT

Dated this Day 9/10/2014



*Raymond J. Wojtowicz*

Raymond J. Wojtowicz  
Wayne County Treasurer

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  - [Real Estate](#)
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## CERTIFICATE OF FORFEITURE OF REAL PROPERTY - 2013120832

**General Data**

Document Number  
2013120832

Liber Page  
50581 1125

**Return Address(es)**

- [Return](#)
- [Alternate Address](#)

Return To

Address1

Address2

City State Zip

Mailback Date

Recording Date      Entry Date  
03/14/2013 02:30:21 PM    03/14/2013 02:30:22 PM

Number Pages  
1

Dated Date      Consideration (Loan Amount)  
03/06/2013      \$0.00

Recording Fee      Tax Stamp Number  
\$0.00

Affidavit Filed?      Consideration Total Fees

**Names**

<b>Grantor</b>	<b>Grantee</b>
MAKE WAY CONSTRUCTION LLC	WAYNE COUNTY TREASURER

**Notary Name****Cross Reference**

Document Number	Liber	Page	Internal	Document Type
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**Legal**

Liber: 46 Page: 31 Subd: NORTHWESTERN PURITAN Lot: 262 Municip: DETROIT TaxID: 16/038783-9 Street: 16210 JAMES COUZENS

Liber: 46 Page: 31 Subd: NORTHWESTERN PURITAN Lot: 263 Municip: DETROIT TaxID: 16/038783-9 Street: 16210 JAMES COUZENS

Liber: 46 Page: 31 Subd: NORTHWESTERN PURITAN Lot: 264 Municip: DETROIT TaxID: 16/038783-9 Street: 16210 JAMES COUZENS

Liber: 46 Page: 31 Subd: NORTHWESTERN PURITAN Lot: 265 Municip: DETROIT TaxID: 16/038783-9 Street: 16210 JAMES COUZENS

## **EXHIBIT 3**

18420 Wildemere  
Detroit, MI 48221

January 25, 2014

Wayne County Corporate Counsel/Objections  
400 Monroe St., Suite 660  
Detroit, MI 48226

RE: Objection to Foreclosure  
Parcel ID No.: 16 038783-9  
Address: 16210 James Couzens, Detroit, MI 48221

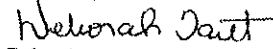
Dear Sir or Madam,

I am writing to object to the above named property. I object to the foreclosure for the following reasons:

1. There is a pending criminal investigation regarding the transfer of title of the above named property.
2. There a quiet title action pending in the United States Court of Appeals
3. The 2012 foreclosure proceeding for the above named property is currently pending before the United States Court of Appeals.

I would like to request that judicial foreclosure hearing for this property be adjourned until such time as these matters can be resolved. An adjournment to May 19, 2014 is requested.

Cordially yours,

  
Deborah Taitt

## **EXHIBIT 4**



WAYNE COUNTY TREASURER

QUIT CLAIM DEED

(Issued under Act 206 Public Act of 1893, as Amended by Act 123 of Public Acts of 1999)

Raymond J. Wojtowicz, Treasurer of the Charter County of Wayne, Michigan, hereinafter called the Grantor/Treasurer whose address is 400 Monroe, Suite 520, Detroit, Michigan 48226, by authority of Act 206 of Public Acts of 1893, as amended by Act 123 of Public Acts of 1999, as amended, conveys and quit claims to:

**WILCAR INVESTMENTS**

hereinafter called the Grantee, whose address is:

**400 MONROE DETROIT, MI 48226**

described premises located in the **CITY OF DETROIT, WAYNE COUNTY, MI** the following

Tax Parcel ID #: **16038783-9**

Legal Description:

**E JAMES COUZENS DR LOTS 268 THRU 282 EXC JAMES COUZENS HWY AS WD NORTHWESTERN  
PURITAN SUB L46 P31 PLATS, W C R 16/383 140 X 51**

Commonly known as: **18210 JAMES COUZENS DETROIT, MI 48221**

For the full consideration of **\$16,000.00** Dollars.

Date: **November 11, 2014**

Pursuant to the provisions of Section 78k(5)(e) and 78k(5)(f) parcels are subject to visible or recorded easements and rights of way; private deed restrictions; building restrictions of record; all future installments of special assessments and liens recorded by the State or the (enclosing governmental unit or restrictions or other governmental interests imposed pursuant to the Natural Resources and Environmental Protection Act being Public Act 451 of 1994. This conveyance is exempt from taxes pursuant to MCL 207.505(h)(1) and MCL 207.526(h)(1).

**Declaration of Conditions Subsequent.** This Declaration is made to give record notice of the conditions subsequent to the sale of the Property by imposition of the following restrictions on the sale to the Property:

- That Grantee or any subsequent Purchaser/Assignee shall pay all tax obligations due on the date the Deed is issued and shall keep current payment on all tax obligations for the two years following the date the deed was issued.
- That Grantee or subsequent Purchaser/Assignee shall either demolish the property within six months following the date of the deed or maintain and secure the Property for two years following the date of the deed from Grantor/Treasurer in accordance with local building, health and public safety ordinances.
- That failure of the Grantee or subsequent Purchaser/Assignee to comply with above clauses A and/or B or to cure the default within 30 days of written notice may result in a reversion of the title of the Property to the Grantor/Treasurer or assigned to the State of Michigan, County of Wayne, City, or Township where the property is located, at the discretion of the Grantor/Treasurer. The right of reversion of title shall reinstate fee simple absolute title to the Grantor/Treasurer or to Treasurer's assignee within 30 days of failure to cure default, unless extended at the Treasurer's sole discretion. Written notice of default and failure to cure default addressed to the Grantee and mailed to the Grantee's address as written on the deed shall be notice to any subsequent Purchaser/Assignee, unless a copy of the Property Transfer Affidavit (PTA) that was filed with the local Assessor and which includes any change of mailing address is hand delivered to and signed as received by said Grantor/Treasurer, or designated representative. DURING THE TAX YEARS THAT THE CONDITIONS SUBSEQUENT APPLY, THIS PROPERTY SHALL NOT BE SOLD, CONVEYED OR TRANSFERRED UNLESS ALL TAXES ARE PAID IN FULL. VIOLATORS SHALL BE PERSONALLY LIABLE TO PURCHASER AND/OR GRANTOR/TREASURER FOR DAMAGES AND AGREE TO SUBMIT TO THE JURISDICTION OF THE COURTS IN THE STATE OF MICHIGAN.

In Witness Whereof the Grantor, has signed and affixed the seal of the Wayne County Treasurer the day and year first above written.



*Raymond J. Wojtowicz*

Raymond J. Wojtowicz  
Wayne County Treasurer

STATE OF MICHIGAN )  
COUNTY OF WAYNE )

The foregoing instrument was acknowledged before me on this **11** day of **November**, **2014** by  
Raymond J. Wojtowicz, Wayne County Treasurer.

**FELISA ANN TYLER**  
NOTARY PUBLIC, STATE OF MI  
COUNTY OF WAYNE  
MY COMMISSION EXPIRES **12/31/2015**  
ACTING IN COUNTY OF **Wayne**

*Felisa Ann Tyler*

Notary Public, Wayne County Michigan

Prepared by Wayne County Treasurer  
400 Monroe Street, Detroit, Michigan 48226

When recorded return to: Grantor  
Send subsequent tax bills to: Grantee

**WILCAR INVESTMENTS, L.L.C.**

ARTICLES OF ORGANIZATION (DOMESTIC LLC)

**Number of Pages**  
1**Filing Date**  
10/6/2003[New Search](#)

Total Documents Found: 1

Images for recently filed documents will be available within 48 hours. If you are unable to view and/or print images, please select the "Help Menu" on the image viewer for further instructions regarding security warnings and JAVA issues (may require updated Java software).

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MICHIGAN DEPARTMENT OF CONSUMER & INDUSTRY SERVICES BUREAU OF COMMERCIAL SERVICES	
Date Received <b>OCT 02 2003</b>	(FOR BUREAU USE ONLY)
<p>This document is effective on the date filed, unless a subsequent effective date within 90 days after received date is stated in the document.</p>	
<p><b>FILED</b> <b>OCT 06 2003</b></p>	
Name <b>STEPHANIE A. CARSON</b>	Administrative IN ORDER TO REGISTER A FOREIGN ENTITY BUREAU OF COMMERCIAL SERVICES
Address <b>8120 E. Jefferson</b>	
City <b>Det.</b>	State <b>Mi</b>
Zip Code <b>48214</b>	EFFECTIVE DATE

Document will be returned to the name and address you enter above. If left blank, document will be mailed to the registered office.

## ARTICLES OF ORGANIZATION

For use by Domestic Limited Liability Companies  
(Please read information and instructions on last page)

B 2109N

Pursuant to the provisions of Act 23, Public Acts of 1993, the undersigned execute the following Articles:

## ARTICLE I

The name of the limited liability company is: **WILCAR INVESTMENTS, L.L.C.**

## ARTICLE II

The purpose or purposes for which the limited liability company is formed is to engage in any activity within the purposes for which a limited liability company may be formed under the Limited Liability Company Act of Michigan.

## ARTICLE III

The duration of the limited liability company if other than perpetual is:

## ARTICLE IV

1. The street address of the location of the registered office is:

**8120 E. JEFFERSON, 7-C DETROIT**, Michigan **48214**

2. The mailing address of the registered office if different than above:

(Street Address or P.O. Box) \_\_\_\_\_ City \_\_\_\_\_ State \_\_\_\_\_ Zip Code \_\_\_\_\_

3. The name of the resident agent at the registered office is: **STEPHANIE A. CARSON**

ARTICLE V (Insert any desired additional provision authorized by the Act; attach additional pages if needed.)

Signed this 2nd day of October, 2003

By Stephanie A. Carson  
(Signature of Organizational Agent)  
**STEPHANIE A. CARSON**  
(Type or Print Name of Organizational Agent)

JB  
5000 152093 CLK CLK